

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Monroe County Com Sch Corp (5740)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$371,587	\$1,104,419	\$1,564,116	n/a	321%	42%
	11100 Regular Programs; Elementary	\$11,666,967	\$13,648,616	\$13,172,548	\$15,813,411	36%	16%	20%
	11200 Regular Programs; Middle/Junior High	\$3,278,527	\$3,616,730	\$3,702,058	\$4,272,128	30%	18%	15%
	11300 Regular Programs; High School	\$6,006,283	\$7,625,891	\$8,069,142	\$9,715,883	62%	27%	20%
	11590 Other Vocational Education Programs	\$543,026	\$258,774	\$226,863	\$318,735	-41%	23%	40%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$88,505	\$89,706	\$95,970	n/a	8%	7%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$372,123	\$315,909	\$429,961	n/a	16%	36%
	12100 2007 Account Code - Gifted and Talented	\$0	\$138,913	\$182,916	\$75,342	n/a	-46%	-59%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$79,388	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$4,179	\$0	\$0	\$0	-100%	n/a	n/a
	12220 Mental Disabilities; Moderate Mental Disabilities	\$60,790	\$0	\$0	\$0	-100%	n/a	n/a
	12230 Mental Disabilities; Severe Mental Disabilities	\$339,650	\$984,009	\$977,413	\$1,367,105	303%	39%	40%
	12320 Physical Impairment; Multiple Disabilities	\$2,637,874	\$3,474,785	\$3,468,446	\$4,336,896	64%	25%	25%
	12330 Physical Impairment; Visual Impairment	\$41,954	\$57,561	\$57,835	\$69,445	66%	21%	20%
	12340 Physical Impairment; Hearing Impairment	\$88,431	\$166,996	\$167,612	\$194,149	120%	16%	16%
	12350 Physical Impairment; Homebound	\$39,102	\$74,848	\$103,950	\$91,765	135%	23%	-12%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$66,751	\$230,918	\$214,243	\$228,944	243%	-1%	7%
	12510 Culturally Different; Communication Disorders	\$0	\$65,635	\$88,547	\$514,341	n/a	> 500%	481%
	12520 Culturally Different; Compensatory	\$757,786	\$1,099,750	\$1,129,000	\$1,345,972	78%	22%	19%
	12610 Learning Disability	\$37,329	\$655,204	\$633,429	\$507,076	> 500%	-23%	-20%
	12710 Equal Opportunity At Risk	\$239,257	\$1,056	\$1,230	\$906	-100%	-14%	-26%
	12810 Special Education Preschool	\$218,139	\$321,338	\$316,685	\$354,402	62%	10%	12%
	12900 Other Special Programs	\$44,416	\$45,793	\$38,027	\$22,349	-50%	-51%	-41%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$407,240	\$615,765	\$682,657	\$744,975	83%	21%	9%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$10,666	\$8,444	\$10,190	n/a	-4%	21%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$8,485	\$2,277	\$2,663	\$0	-100%	-100%	-100%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$2,530	\$0	\$9,586	\$12,967	412%	n/a	35%
	14100 Summer School Programs; Elementary	\$91,249	\$14,755	\$175,064	\$185,224	103%	> 500%	6%
	14200 Summer School Programs; Middle/Junior High School	\$45,738	\$56,031	\$35,173	\$41,130	-10%	-27%	17%
	14300 Summer School Programs; High School	\$96,428	\$63,376	\$100,229	\$86,233	-11%	36%	-14%
	16200 Preventive Remediation	\$311,010	\$342,822	\$360,168	\$454,423	46%	33%	26%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$32,842	\$11,396	\$0	\$4,306	-87%	-62%	n/a
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$414,278	\$558,637	\$575,052	\$305,488	-26%	-45%	-47%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$1,690	\$3,245	\$11,313	\$6,280	272%	94%	-44%
	22220 Library/Media Services; School Library	\$779,406	\$1,021,073	\$1,043,181	\$1,175,043	51%	15%	13%
	22230 Library/Media Services; Audiovisual	\$39,866	\$14,496	\$17,046	\$19,017	-52%	31%	12%
	24100 Office of The Principal	\$2,769,928	\$4,236,102	\$4,171,410	\$5,034,954	82%	19%	21%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$690,883	\$1,243,994	\$686,084	\$233,933	-66%	-81%	-66%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$1,600	\$3,600	\$7,200	n/a	350%	100%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$24,180	\$20,268	\$23,074	\$21,472	-11%	6%	-7%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,394,855	\$2,461,682	\$2,585,042	\$1,430,545	3%	-42%	-45%
Student Academic Achievement Total		\$33,181,069	\$43,977,215	\$44,549,766	\$51,171,665	54%	16%	15%
Student Instructional Support								
	26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$210,771	\$366,219	\$351,456	\$186,269	-12%	-49%	-47%
	21110 Attendance and Social Work Services; Service Area Direction	\$79,488	\$106,073	\$100,226	\$121,369	53%	14%	21%
	21130 Attendance and Social Work Services; Social Work Services	\$385,437	\$770,018	\$793,670	\$981,331	155%	27%	24%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$2,485	\$1,782	n/a	n/a	-28%
	21220 Guidance Services; Counseling Services	\$595,490	\$1,101,829	\$1,150,995	\$1,380,125	132%	25%	20%
	21340 Health Services; Nurse Services	\$331,396	\$406,865	\$423,156	\$488,484	47%	20%	15%
	21390 Health Services; Other Health Services	\$60,996	\$67,306	\$67,982	\$82,549	35%	23%	21%
	21420 Psychological Testing	\$0	\$0	\$0	\$192,294	n/a	n/a	n/a
	21430 Psychological Counseling	\$164,310	\$283,782	\$275,856	\$163,917	0%	-42%	-41%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$91,019	n/a	n/a	n/a
	21710 Physical Therapy Services; Service Area Direction	\$0	\$0	\$0	\$14,654	n/a	n/a	n/a

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	21810 Special Education Administration; Service Area Direction	\$118,636	\$219,330	\$223,810	\$388,739	228%	77%	74%
	21890 Special Education Administration; Other Special Education Administration	\$173,930	\$301,438	\$326,672	\$189,006	9%	-37%	-42%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$94,687	\$55,768	\$8,957	n/a	-91%	-84%
	21990 Other Support Services, Students; Other Student Services	\$0	\$527,696	\$136,986	\$149,039	n/a	-72%	9%
	22110 Improvement of Instruction; Service Area Direction	\$285,486	\$486,660	\$562,770	\$422,561	48%	-13%	-25%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$877,184	\$837,199	\$858,611	\$1,008,703	15%	20%	17%
	22130 Improvement of Instruction; Instructional Staff Training	\$52,570	\$202,047	\$347,129	\$222,808	324%	10%	-36%
	23120 Board of Education; Service Area Assistants	\$92,288	\$112,147	\$123,887	\$119,583	30%	7%	-3%
	23210 Executive Administration; Office of The Superintendent	\$138,590	\$184,479	\$389,471	\$430,693	211%	133%	11%
	23290 Executive Administration; Other Executive Administration Services	\$61,777	\$88,665	\$3,417	\$0	-100%	-100%	-100%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$254,091	n/a	n/a	n/a
	25750 Personnel Services; Health Services	\$20,153	\$16,565	\$16,509	\$16,184	-20%	-2%	-2%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$20,887	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$10,158	\$47,589	\$12,195	n/a	20%	-74%
Student Instructional Support Total		\$3,648,501	\$6,183,163	\$6,258,444	\$6,947,236	90%	12%	11%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$9,743	\$87,869	\$15,305	\$40,516	316%	-54%	165%
	23160 Board of Education; Promotion Expenses	\$7,280	\$4,303	\$6,646	\$12,794	76%	197%	93%
	23230 Executive Administration; Staff Relations and Negotiations	\$21,723	\$31,914	\$28,109	\$33,005	52%	3%	17%
	25110 Fiscal Services; Office of The Business Manager	\$270,482	\$365,174	\$372,519	\$433,855	60%	19%	16%
	25120 Fiscal Services; Service Area Direction	\$59,897	\$77,578	\$80,068	\$93,755	57%	21%	17%
	25160 Fiscal Services; Financial Accounting	\$6,060	\$2,196	\$2,369	\$2,473	-59%	13%	4%
	25191 Other Fiscal Services; Refund of Revenue	\$93,718	\$449,556	\$680,524	\$255,061	172%	-43%	-63%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$5,965	\$22,124	n/a	n/a	271%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$0	\$44,056	n/a	n/a	n/a
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$53,570	\$38,586	\$38,507	\$44,416	-17%	15%	15%
	25300 Printing, Publishing, and Duplicating Services	\$60,340	\$79,547	\$91,839	\$91,713	52%	15%	0%
	25400 Planning, Research, Development and Evaluation	\$17,062	\$21,915	\$15,610	\$22,391	31%	2%	43%
	25600 Public Information Services	\$0	\$4,878	\$0	\$0	n/a	-100%	n/a
	25710 2007 Account Code - Direction of Central Support Services	\$78,324	\$89,612	\$77,283	\$44,403	-43%	-50%	-43%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$153,293	n/a	n/a	n/a
	25890 Other Technology Services	\$172,866	\$239,320	\$248,549	\$127,808	-26%	-47%	-49%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$7,782	\$16,466	\$38,264	\$13,126	69%	-20%	-66%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$163,557	\$169,154	\$195,346	\$150,277	-8%	-11%	-23%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$6,020,377	\$8,782,702	\$8,654,324	\$9,569,603	59%	9%	11%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$72,720	\$31,518	\$14,735	\$15,356	-79%	-51%	4%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$473,761	\$1,245,702	\$1,022,399	\$1,120,464	137%	-10%	10%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$84,233	\$103,576	\$225,812	\$119,387	42%	15%	-47%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$165,913	\$170,629	\$176,492	n/a	6%	3%
	26700 Operation and Maintenance of Plant Services; Insurance	\$153,256	\$419,103	\$363,600	\$1,479,461	> 500%	253%	307%
	27010 Student Transportation; Service Area Direction	\$159,668	\$197,152	\$238,558	\$211,424	32%	7%	-11%
	27100 Student Transportation; Vehicle Operation	\$1,176,946	\$1,592,755	\$1,680,401	\$1,973,021	68%	24%	17%
	27200 Student Transportation; Monitoring Services	\$132,430	\$236,890	\$256,811	\$301,610	128%	27%	17%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$404,955	\$843,624	\$841,012	\$1,024,860	153%	21%	22%
	27400 Student Transportation; Purchase of School Buses	\$434,846	\$892,358	\$357,200	\$2,113,686	386%	137%	492%
	27500 Student Transportation; Insurance on Buses	\$36,092	\$86,873	\$71,253	\$63,438	76%	-27%	-11%
	27700 Student Transportation; Contracted Transportation Services	\$1,003,995	\$1,309,997	\$1,276,310	\$1,283,366	28%	-2%	1%
	27900 Student Transportation; Other Student Transportation Services	\$7,682	\$6,935	\$6,231	\$6,154	-20%	-11%	-1%
	31100 Food Services Operations; Service Area Direction	\$68,427	\$89,552	\$85,839	\$104,254	52%	16%	21%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,766,300	\$3,462,902	\$3,673,474	\$4,248,563	141%	23%	16%
	31300 Food Services Operations; Food Delivery	\$19,167	\$40,149	\$39,110	\$46,461	142%	16%	19%
	31900 Other Food Services	\$28,415	\$45,239	\$65,765	\$59,146	108%	31%	-10%
	33400 Athletic Coaches	\$276,786	\$366,244	\$369,157	\$436,131	58%	19%	18%
	33940 Child Care Services	\$843,993	\$1,335,014	\$1,366,986	\$1,349,118	60%	1%	-1%
	33990 Other Community Services; Other	-\$46	\$34,394	\$38,028	\$47,351	n/a	38%	25%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$0	\$459,000	n/a	n/a	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	52200 Debt Services; Interest on Debt; Temporary Loans	\$137,662	\$262,921	\$262,851	\$482,921	251%	84%	84%
Overhead and Operational Total		\$14,324,069	\$23,229,576	\$22,977,390	\$28,276,329	97%	22%	23%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$0	\$3,462,433	\$0	\$0	n/a	-100%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$540,406	\$0	\$0	\$100,366	-81%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$22,517,320	\$596,752	\$1,305,885	\$1,544,153	-93%	159%	18%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$326,195	\$95,810	\$882,520	n/a	171%	> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,706,381	\$2,181,095	\$1,460,978	\$1,909,934	-29%	-12%	31%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$66,371	\$48,324	\$177,110	\$139,678	110%	189%	-21%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$545,575	\$0	\$0	n/a	-100%	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$8,100	\$343,795	\$724,882	n/a	> 500%	111%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$65,437	\$0	n/a	n/a	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,162,675	\$10,829,807	\$10,993,444	\$7,044,573	123%	-35%	-36%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$54,634	\$0	n/a	n/a	-100%
Nonoperational Total		\$28,993,153	\$17,998,280	\$14,497,093	\$12,346,108	-57%	-31%	-15%
prorated								
	26491 2007 Account Code - PERF	\$874,113	\$1,177,295	\$1,222,166	\$617,444	-29%	-48%	-49%
	26492 2007 Account Code - Social Security	\$3,004,311	\$3,961,682	\$4,022,044	\$2,129,935	-29%	-46%	-47%
	26493 2007 Account Code - Workmen's Compensation	\$152,538	\$522,260	\$429,666	\$151,378	-1%	-71%	-65%
	26494 2007 Account Code - Group Insurance	\$6,259,235	\$11,883,589	\$12,867,822	\$6,462,604	3%	-46%	-50%
	26496 2007 Account Code - Unemployment Compensation	\$14,949	\$42,597	\$37,712	\$26,237	76%	-38%	-30%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$390,882	\$1,120,442	\$2,982,216	\$498,332	27%	-56%	-83%
prorated Total		\$10,696,029	\$18,707,864	\$21,561,627	\$9,885,930	-8%	-47%	-54%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$40,865,984	\$57,011,689	\$60,346,865	\$58,138,360	42%	2%	-4%
Student Instructional Support	\$4,458,065	\$7,807,111	\$7,928,899	\$7,849,665	76%	1%	-1%
Overhead and Operational	\$16,316,066	\$26,943,623	\$26,713,434	\$30,091,754	84%	12%	13%
Nonoperational	\$29,202,705	\$18,333,675	\$14,855,122	\$12,547,489	-57%	-32%	-16%
Grand Total	\$90,842,821	\$110,096,098	\$109,844,320	\$108,627,268	20%	-1%	-1%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
45.0%	51.8%	54.9%	53.5%
4.9%	7.1%	7.2%	7.2%
18.0%	24.5%	24.3%	27.7%
32.1%	16.7%	13.5%	11.6%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	49.9%	58.9%	62.2%	60.7%